

ALABAMA DEPARTMENT OF MENTAL HEALTH/MENTAL RETARDATION
CHART OF ACCOUNTS
EXPENDITURE OBJECT CODES

PERSONNEL COSTS - A MAJOR OBJECT WHICH INCLUDES PERSONNEL COSTS CLASSIFIED AS PAYROLL COSTS.

<u>Major Object</u>	<u>Sub Object</u>	
0100	04	<u>SALARIES, REGULAR</u> - payment of regular salaries and wages for all full-time employees not on leave.
0100	05	<u>SALARIES, PART-TIME</u> - salaries and wages for part-time employees.
0100	06	<u>SALARIES, TEMPORARY</u> - salaries and wages for summer help, cooperative education students and all other temporary employees.
0100	07	<u>SALARIES, OVERTIME</u> - includes all overtime payments to all employees regardless of status.
0100	09	<u>SALARIES, TERMINATION COSTS</u> - payments to terminated employees for unused annual leave.
0100	12	<u>SICK LEAVE</u> - salaries and wages for the time an employee spent on paid sick leave.
0100	13	<u>SALARIES, CONTRACT EMPLOYEES</u> - salaries and wages paid to contract employees on the State payroll.
0100	14	<u>BOARD MEMBERS COMPENSATION</u> - includes allowances specified in the Code of Alabama for the time certain board members spend attending meetings and conducting the business of the board.
0100	15	<u>EMPLOYEE SUGGESTIONS AWARD</u> - payments to state employees for suggestions which provide savings to the State.
0100	16	<u>SALARIES, LONGEVITY</u> - amounts paid for longevity allowances to eligible personnel.

ALABAMA DEPARTMENT OF MENTAL HEALTH/MENTAL RETARDATION
CHART OF ACCOUNTS
EXPENDITURE OBJECT CODES

Major Object	Sub Object	
0100	17	<u>TERMINATION COSTS - SICK LEAVE</u> - includes payments of earned sick leave to retiring employees.
0100	18	<u>COMPENSATORY</u> - payments for time worked in excess of the normal time period and taken during the current time period.
0100	19	<u>MILITARY</u> - salaries and wages for the time an employee actually spent in active duty military service such as reserves and national guard service in accordance with state regulations.
0100	20	<u>MILITARY DIFFERENTIAL</u> - Salaries and wages for the difference between an employee's state salary and active duty salary, if The military pay is less, for state employees who are called To active duty for Operation Enduring Freedom.
0100	22	<u>ANNUAL LEAVE</u> - salaries and wages for the time an employee spent on annual leave.
0100	23	<u>ADMINISTRATIVE</u> - salaries and wages for the time an employee spent on approved administrative leave.
0100	24	<u>HOLIDAY LEAVE</u> - salaries and wages for the time an employee spent on holiday leave.
0100	25	<u>JURY DUTY</u> - salaries and wages for the time an employee spent on jury duty.
0100	29	<u>COST OF LIVING BONUS</u> - includes Cost of Living Bonus payments.
0100	50	<u>RETIREMENT INCENTIVE-BONUS</u> - Cost of Retirement Incentive - \$12,500.00 Bonus/Act 98-193.
0100	51	<u>RETIREMENT INCENTIVE-SICK LEAVE</u> - Cost of Retirement Incentive - one/half of sick leave/Act 98-194.
0100	77	<u>BOARD OF ADJUSTMENT AWARDS</u> - payment of awards for personnel costs approved by the Board of Adjustment.
0100	95	<u>SALARIES - CLIENT/PATIENT</u> - includes the salaries for all client/patient employees.
0100	98	<u>OTHER</u> - includes salaries and wages for employees not included in the preceding categories.

ALABAMA DEPARTMENT OF MENTAL HEALTH/MENTAL RETARDATION
CHART OF ACCOUNTS
EXPENDITURE OBJECT CODES

EMPLOYEE BENEFITS - A MAJOR OBJECT WHICH CAPTURES EMPLOYER COSTS FOR
EMPLOYEE BENEFITS.

<u>Major Object</u>	<u>Sub Object</u>	
0200	01	<u>FICA</u> - represents employer share of FICA (Social Security) and Medicare taxes paid on wages by the State
0200	02	<u>RETIREMENT</u> - represents employer retirement contributions paid to Retirement Systems of Alabama or other retirement plan providers.
0200	03	<u>GROUP HEALTH INSURANCE</u> - consists of the group health insurance contributions paid to the Employees' Insurance Board or other providers.
0200	04	<u>WORKMEN'S COMPENSATION INSURANCE</u> - Represents employer contributions for Workmen's Compensation.
0200	06	<u>UNEMPLOYMENT COMPENSATION</u> - represents employer contributions for unemployment compensation.
0200	77	<u>BOARD OF ADJUSTMENT AWARDS</u> - payment of awards for employee benefits approved by the Board of Adjustment.

TRAVEL-IN-STATE - A MAJOR OBJECT WHICH CAPTURES THE COST OF IN-STATE
TRAVEL AND SUBSISTENCE FOR PERSONS TRAVELING IN THE SERVICE OF THE STATE.

<u>Major Object</u>	<u>Sub Object</u>	
0300	01	<u>MILEAGE</u> - mileage allowances paid to any person <u>including board members</u> traveling in-state in the service of the State in privately owned vehicles.
0300	02	<u>COMMERCIAL TRANSPORTATION</u> - includes transportation charges (other than a personal car) such as a bus, train, taxi, plane, rental car (other than State Motor Pool), etc.
0300	03	<u>SUBSISTENCE AND LODGING OVERNIGHT</u> - per diem allowance paid to any person <u>including board members</u> for in-state overnight travel. Includes meals and lodging provided by contract under Section 36-7-20. The portion of non-employee or board member per diem that exceeds IRS regulations are also included.

ALABAMA DEPARTMENT OF MENTAL HEALTH/MENTAL RETARDATION
CHART OF ACCOUNT
EXPENDITURE OBJECT CODES

<u>Major Object</u>	<u>Sub Object</u>	
0300	04	<u>PROMOTIONAL</u> - represents reimbursement of actual expenses incurred in connection with encouragement and promotion of trade or industrial development. Promotional activity must be approved in advance by the Governor.
0300	07	<u>OTHER TRAVEL EXPENSES</u> - other costs related to travel not otherwise classified in the preceding categories. Includes car storage, tolls, telephone calls, etc. Also includes any travel expenses that are not 1099 reportable (e.g., foster care travel). Expense reimbursements not related to travel must not be coded to this sub-object.
0300	08	<u>TRAVEL, AUTO LIABILITY INSURANCE RIDER</u> - represents liability rider coverage for State employees.
0300	09	<u>EMPLOYEE SUBSISTENCE-NOT OVERNIGHT</u> - per diem allowances paid to individuals on State payroll's <u>including board members</u> for in-state, non-overnight travel (see 0300 10 for non-state employees and board members not on GHRs payroll).
0300	10	<u>NON-EMPLOYEE SUBSISTENCE, NOT OVERNIGHT</u> - per diem allowances paid to individuals <u>including board members</u> traveling in the service of the state who are not on State payroll or contract.
0300	12	<u>PROFESSIONAL SERVICES CONTRACT TRAVEL</u> - the cost of any in-state or out-of-state travel which is required to be accounted for separately under the terms of a professional services contract.
0300	13	<u>ADVANCE TRAVEL</u> - The cost of monies advanced for in-state travel. Balance Sheet account 1206 is also required with the use of this sub-object classification.
0300	14	<u>TAXABLE OVERNIGHT PER DIEM, EMPLOYEE</u> - the portion of employee per diem allowance that exceeds IRS regulations.
0300	25	<u>MILEAGE (VOLUNTARY), IN-STATE</u> - indicates total charges for voluntary usage of personal vehicles. (Except for board members; sub-object 31).

ALABAMA DEPARTMENT OF MENTAL HEALTH/MENTAL RETARDATION
CHART OF ACCOUNTS
EXPENDITURE OBJECT CODES

<u>Major Object</u>	<u>Sub Object</u>	
0300	41	<u>IN-STATE TRAVEL, ACTUAL EXPENSE</u> - Cost of In-State travel expense by individuals authorized by law to receive actual expense reimbursement for official travel. Law must be cited on FRMS-6A. Receipts are required for all lodging costs and for meals if the amount exceeds \$39.00 per day.
0300	77	<u>BOARD OF ADJUSTMENT AWARDS</u> - payment of awards for in-state travel approved by the Board of Adjustment.

TRAVEL-OUT-OF-STATE - A MAJOR OBJECT WHICH CAPTURES THE COST OF OUT-OF-STATE TRAVEL AND SUBSISTENCE FOR PERSONS TRAVELING IN THE SERVICE OF THE STATE.

<u>Major Object</u>	<u>Sub Object</u>	
0400	01	<u>MILEAGE</u> - mileage allowances paid to any person <u>including board members</u> traveling out-of-state on official state business in privately owned vehicles.
0400	02	<u>COMMERCIAL TRANSPORTATION</u> - includes transportation charges (other than a personal car) such as a bus, train, taxi, plane, rental car (other than State Motor Pool; see 0600 03), etc.
0400	03	<u>SUBSISTENCE AND LODGING - OVERNIGHT</u> - records the actual costs incurred for meals and lodgings for employees <u>and board members</u> traveling out-of-state overnight on state business. Receipts are required for all lodging costs. Receipts are required for meals if the amount exceeds \$39.00 per day.
0400	04	<u>PROMOTIONAL</u> - represents reimbursement of actual expenses incurred in connection with encouragement and promotion of trade or industrial development. Promotional activity must be approved in advance by the Governor.

ALABAMA DEPARTMENT OF MENTAL HEALTH/MENTAL RETARDATION
CHART OF ACCOUNTS
EXPENDITURE OBJECT CODES

<u>Major Object</u>	<u>Sub Object</u>	
0400	07	<u>OTHER TRAVEL EXPENSES</u> - other costs related to travel not otherwise classified in the preceding categories. Includes car storage, tolls, telephone calls, etc. Also includes any travel expenses that are not 1099 reportable (e.g., foster care travel).
0400	09	<u>EMPLOYEE SUBSISTENCE - NOT OVERNIGHT</u> - Reimbursement of actual costs incurred for meals for persons including board members traveling out-of-state, but not staying overnight, on State business.
0400	10	<u>NON-EMPLOYEE SUBSISTENCE - NOT OVERNIGHT</u> - Per diem allowance paid to individuals traveling in the service of the state who are not on state payroll or contract. Overnht code to 0400 03.
0400	11	<u>EMPLOYEE TRAVEL INTERFUND REIMBURSEMENT</u> - Meals, lodging, and transportation charges for state employees' out-of-state travel for charges billed
or		reimbursed by another fund in the State Treasury.
0400	13	<u>ADVANCE TRAVEL</u> - The cost of monies advanced for purposes of out-of-state travel. Balance Sheet account 1206 is also required with the use of this sub-object.
0400	25	<u>MILEAGE (VOLUNTARY), OUT-OF-STATE</u> - indicates total charges for voluntary usage of personal vehicles (except for board members; see sub-object 31).
0400	26	<u>SUBSISTENCE AND LODGING (PARTIAL DAY), OUT-OF-STATE</u> - indicates overnight per diem charges for out-of-state travel.
0400	77	<u>BOARD OF ADJUSTMENT AWARDS</u> - payment of awards for out-of-state travel approved by the Board of Adjustment.

REPAIRS AND MAINTENANCE - A MAJOR OBJECT USED TO COVER REPAIRS AND MAINTENANCE SERVICES (PARTS AND/OR LABLR) FOR NON-TRANSPORTATION STATE ASSETS. THESE COSTS ALLOW THE CONTINUED USE OF THE ASSETS AS OPPO[SED TO BETTERMENTS OR ADDITIONS. SEE 1300 90 AND 1400 90.

<u>Major Object</u>	<u>Sub Object</u>	
0500	01	<u>LAND</u> - represents the cost of, and improvements to land.

ALABAMA DEPARTMENT OF MENTAL HEALTH/MENTAL RETARDATION
CHART OF ACCOUNTS
EXPENDITURE OBJECT CODES

<u>Major Object</u>	<u>Sub Object</u>	
0500	02	<u>BUILDING/PERMANENT EQUIPMENT/GROUNDS</u> - the cost of repairs and maintenance performed on buildings, permanent equipment, and grounds.
0500	05	<u>FURNITURE AND OFFICE EQUIPMENT</u> - the cost of repairing and maintaining furniture, fixtures, and other office equipment.
0500	07	<u>PRINTING AND DUPLICATING EQUIPMENT</u> - captures the cost of repair and maintenance services and/or parts to this type equipment (including printing presses, duplicating machines, cameras, micrographic equipment etc.).
0500	09	<u>COMMUNICATION EQUIPMENT</u> - the cost of repairs and maintenance on video or audio equipment. Includes telephones, televisions, VCRS, fax machines, radios, tape recorders, camcorders, etc.
0500	10	<u>DATA PROCESSING EQUIPMENT</u> - the cost of repairs and maintenance of any equipment related to automated data processing.
0500	12	<u>SCIENTIFIC/TECHNICAL EQUIPMENT</u> - the cost of repairs and maintenance performed on laboratory, scientific, or other technical equipment.
0500	14	<u>HOUSEHOLD APPLIANCES</u> - repairs and maintenance of any household appliances such as washing machines, refrigerators, dishwashers, vacuum cleaners, toasters, mixers, small kitchen appliances, etc. regardless of size or use.
0500	15	<u>FIRE CONTROL, SAFETY, RESCUE, SECURITY</u> - repairs and maintenance on fire control equipment, safety and rescue equipment, or security systems and related equipment.
0500	16	<u>INDUSTRIAL AND SHOP EQUIPMENT</u> - repairs and maintenance on any type of shop or industrial equipment.
0500	17	<u>FARM EQUIPMENT</u> - repairs and maintenance on all types of farm equipment.

ALABAMA DEPARTMENT OF MENTAL HEALTH/MENTAL RETARDATION
CHART OF ACCOUNTS
EXPENDITURE OBJECT CODES

<u>Major Object</u>	<u>Sub Object</u>	
0500	25	<u>PATIENT FURNISHINGS</u> - represents the cost of repairing and maintaining patient furniture and other equipment.
0500	77	<u>BOARD OF ADJUSTMENT AWARDS</u> - payment of awards for repairs and maintenance approved by the Board of Adjustment.
0500	88	<u>OTHER EQUIPMENT</u> - repairs and maintenance on any type equipment not previously classified such as chain saws, jackhammers, ditch witch, etc.
0500	99	<u>OTHER</u> - represents any repairs and maintenance services performed for the state not otherwise classified in the preceding categories.

RENTALS AND LEASES - A MAJOR OBJECT WHICH REPRESENTS RENTALS AND LEASES IN THE FOLLOWING CATEGORIES.

<u>Major Object</u>	<u>Sub Object</u>	
0600	01	<u>LAND</u> - denotes the cost of rentals and leases of land.
0600	02	<u>BUILDINGS, OFFICE SPACE</u> - represents the cost of rentals or lease of buildings and appurtenances for office space only.
0600	03	<u>AUTOMOTIVE</u> - represents the cost of rentals and leases paid on autos, trucks, and other vehicles and equipment including all motor pool charges (other than gas purchases and maintenance for departmentally owned vehicles).
0600	04	<u>OFFICE FURNITURE AND EQUIPMENT</u> - represents the cost of renting and leasing of office furniture and equipment.
0600	05	<u>DATA PROCESSING EQUIPMENT</u> - represents the cost of renting or leasing of any type of data processing related equipment.

ALABAMA DEPARTMENT OF MENTAL HEALTH/MENTAL RETARDATION
CHART OF ACCOUNTS
EXPENDITURE OBJECT CODES

Major Object	Sub Object	
0600	06	<u>PRINTING AND DUPLICATING EQUIPMENT</u> - the cost of renting or leasing printing, reproduction, or photographic equipment.
0600	08	<u>MEETING ROOM/EXHIBIT SPACE</u> - represents the cost of renting rooms or halls for meetings or renting space for exhibits.
0600	09	<u>COMMUNICATION EQUIPMENT</u> - represents the cost of video or audio equipment rental and leases which include telephones, fax machines, televisions, video cassette recorders, radios, tape recorders, beepers/pagers (includes air time), etc.
0600	12	<u>SCIENTIFIC/TECHNICAL EQUIPMENT</u> - the cost of renting or leasing laboratory, scientific, or other technical equipment.
0600	13	<u>BUILDINGS, STORAGE SPACE</u> - rental and lease of buildings and warehouses for storage space.
0600	14	<u>UNIFORMS AND LINDENS</u> - charges for rental of uniforms, shop towels, linens, and similar items.
0600	15	<u>MEDICAL EQUIPMENT</u> - Medical equipment rental. This includes oxygen cylinder rentals, hospital beds, etc.
0600	63	<u>BUILDINGS - CAPITAL LEASE PRINCIPAL PAYMENTS</u> - the principal portion of any payments for buildings under a capital lease.
0600	64	<u>OFFICE FURNITURE AND EQUIPMENT - CAPITAL LEASE PRIN. PYMTS</u> the principal portion of any payments for office furniture and equipment under a capital lease.
0600	65	<u>AUTOMOBILES - CAPITAL LEASE PRINCIPAL PAYMENTS</u> - the principal portion of any payment for automobiles under a capital lease.
0600	69	<u>DATA PROCESSING EQUIPMENT - CAPITAL LEASE PRINCIPAL PYMTS</u> the principal portion of any payments for any data processing equipment under a capital lease.
0600	70	<u>PRINTING/REPRODUCTION EQUIPMENT - CAP LEASE PRIN. PYMTS</u> the principal portion of any payments for any printing or reproduction equipment under a capital lease.

ALABAMA DEPARTMENT OF MENTAL HEALTH/MENTAL RETARDATION
CHART OF ACCOUNTS
EXPENDITURE OBJECT CODES

<u>MAJOR OBJECT</u>	<u>SUB OBJECT</u>	
0600	71	<u>COMMUNICATION EQUIPMENT - CAP LEASE PRIN. PYMTS</u> - the principal portion of any payments for communication equipment under a capital lease.
0600	72	<u>SCIENTIFIC/TECHNICAL EQUIPMENT - CAP LEASE PRIN. PYMTS</u> - the principal portion of any payments for scientific or technical equipment under a capital lease.
0600	77	<u>BOARD OF ADJUSTMENT AWARDS</u> - payment of awards for rentals and leases approved by the Board of Adjustment.
0600	87	<u>OTHER TRANSPORTATION EQUIPMENT - CAP LEASE PRIN. PYMTS</u> - the principal portion of any payments for other transportation equipment not already classified which is under a capital lease.
0600	88	<u>OTHER EQUIPMENT - CAP LEASE PRIN. PYMTS</u> - the principal portion of any payments for other equipment not already classified which is under a capital lease.
0600	89	<u>OTHER FIXED ASSETS - CAP LEASE PRIN. PYMTS</u> - the principal portion of any payments for any non-equipment type fixed assets not already classified which is under a capital lease.
0600	90	<u>INTEREST PAYMENTS ON CAPITAL LEASES</u> - the interest portion of any capital lease payments, regardless of the type of asset.
0600	99	<u>OTHER</u> - other rentals or leases not otherwise classified in the preceding categories.

UTILITIES AND COMMUNICATION - A MAJOR OBJECT WHICH REPRESENTS THE COST OF UTILITIES AND COMMUNICATIONS.

<u>Major Object</u>	<u>Sub Object</u>	
0700	01	<u>ELECTRICITY</u> - electric utility costs.
0700	02	<u>WATER AND SEWAGE</u> - utility charges for water and sewage.

ALABAMA DEPARTMENT OF MENTAL HEALTH/MENTAL RETARDATION
CHART OF ACCOUNTS
EXPENDITURE OBJECT CODES

<u>Major Object</u>	<u>Sub Object</u>	
0700	03	<u>GAS</u> - the cost of propane gas, LP gas, butane gas, natural gas, etc., used for heating purposes
0700	04	<u>FUEL OIL</u> - the cost of any type fuel oil used for heating purposes.
0700	05	<u>COAL</u> - the cost of coal purchased for heating purposes.
0700	07	<u>POSTAGE</u> - includes postage and other postal charges such as box rent, COD's etc.
0700	10	<u>SANITATION</u> - captures the cost of garbage and waste collection.
0700	11	<u>MOBILE TELECOMMUNICATION (CELLULAR DEVICES AND PAGERS)</u> - Mobile telecommunication charges for cellular telephones and other wireless devices such as Blackberry or PDAs or state owned beepers and pagers. This sub object includes charges by mobile internet service providers to connect to the internet via wi-fi or similar methods. See 0700 13 for wired internet Connections. Note that wireless access by laptops and other devices that obtain access through a central wired connection in the building are considered wired. Airtime for rented mobile communication devices may be coded to 0600 09.
0700	12	<u>AUDIO/VIDEO UTILITIES</u> - monthly charges for cable television, or satellite services for television or GPS, as well as music Music services.
0700	13	<u>INTERNET SERVICES/ACCESS</u> - monthly charges for wired internet Access such as Earthlink, AOL, Bellsouth DSL.
0700	14	<u>TELECOMMUNICATION</u> - All non-mobile telecommunication utility charges including telephone, telegraph, the cost of lines and circuits regardless of whether the lines are used for voice or data transmission.
0700	77	<u>BOARD OF ADJUSTMENT AWARDS</u> - payment of awards for utilities and communication approved by the Board of Adjustment.
0700	99	<u>OTHER</u> - includes other utility and communication costs not otherwise classified in the preceding categories.

ALABAMA DEPARTMENT OF MENTAL HEALTH/MENTAL RETARDATION
CHART OF ACCOUNTS
EXPENDITURE OBJECT CODES

PROFESSIONAL SERVICES - A MAJOR OBJECT WHICH INDICATES THE COST OF ALL PROFESSIONAL SERVICES PROVIDED FOR THE STATE.

<u>Major Object</u>	<u>Sub Object</u>	
0800	01	<u>LEGAL</u> - fees paid for professional legal services provided to the state. This does not include fees paid by the state to attorneys where the attorney did not represent the state.
0800	02	<u>ACCOUNTING AND AUDITING</u> - includes accounting and auditing services provided the State.
0800	03	<u>ACTUARIAL - PROFESSIONAL</u> - The cost of actuarial services.
0800	04	<u>ADVERTISING</u> - the costs of advertising through newspapers, radio, television, and other media.
0800	05	<u>APPRAISAL/ADJUSTERS</u> - fees for the services of appraisers and adjusters.
0800	06	<u>ARCHITECTURAL</u> - the cost of architectural fees.
0800	07	<u>DATA PROCESSING PERSONNEL SERVICES</u> - The cost of system analysis, software development, data entry, and programming services provided to the State. The cost of computer hardware related services, such as CPU time, offsite backup services, and any other charges for usage of computer hardware and auxiliary equipment. Not to be confused with 0600 05, rental of equipment where the State takes custody of the equipment.
0800	09	<u>EDUCATIONAL/TRAINING CONSULTANTS</u> - The cost of educational testing and training programs not reimbursed to the employee or paid to another governmental entity. Use 0900 15 for educational or testing-related supplies. Use 0900 16 for employee reimbursements and payments to governmental entities.
0800	10	<u>INVESTMENT ADVISOR SERVICES - PROFESSIONAL</u> - Investment advisor services fees
0800	11	<u>PHOTOGRAPHIC SERVICES</u> - Hiring a professional photographer for processing, development and duplication of film. (see 0900-43 for non-professional film development)
0800	12	<u>MEDICAL SERVICES</u> - charges for health care services paid by the State for individuals. This sub-object is for professional services and supplies purchased from the health professional at the time of service. Drugs and supplies included in a bill from a doctor or hospital should be included here, but separately purchased drugs and supplies should be coded to 0900 04. The cost of special courier services for delivery of medical supplies should also be included here.

ALABAMA DEPARTMENT OF MENTAL HEALTH/MENTAL RETARDATION
CHART OF ACCOUNTS
EXPENDITURE OBJECT CODES

<u>Major Object</u>	<u>Sub Object</u>	
0800	13	<u>SCIENTIFIC AND TECHNICAL</u> - indicates the cost of professional services involving scientific and technical procedures and training(EX: Medical transcription, tuning of piano, drug testing).
0800	15	<u>GRAPHIC ARTS SERVICES</u> - the cost of composition and/or graphic arts services including the production of videos.
0800	16	<u>MEDIA MONITORING SERVICES</u> - Subscriptions for news clipping services, monitoring fees for TV news media coverage or any type of media monitoring.
0800	17	<u>HOUSEKEEPING/CUSTODIAL/BUILDING AND GROUNDS</u> - captures the cost of hiring professional companies or individuals to provide general cleaning services or grounds maintenance. Includes inside plants' maintenance.
0800	18	<u>ENGINEERING</u> - fee paid for engineering services.
0800	19	<u>PROFESSIONAL COURT SERVICES</u> - captures the cost of all professional services (except attorney's fees) rendered by or for the courts such as witness fees, juror fees, court reporter services, miscellaneous court costs, etc.(Recording of deeds).
0800	21	<u>PERSONNEL DEPARTMENT SERVICES</u> - captures the amount of appropriated transfers to the State Personnel Department.
0800 type	22	<u>COLLECTION SERVICES</u> - Fees or commissions paid to outside entities for any of revenue collection services. Examples of such services includes: agency commissions for making sales and collecting revenues for the State; check verification and conversion to electronic deposit; credit card processing; bad check recovery, and fees paid into clearinghouses especially those pursuant to a reciprocal agreement mandated by federal laws or regulations.
0800	23	<u>SECURITY SERVICES</u> - the cost of any security services purchased whether for individuals or for real or personal property. This includes protecting or holding individuals in state custody. It also includes protecting property, holding or storing property, storing commodities, or holding and maintaining property in a useable condition. Includes guards, sitter services, bank vault rentals, and any charges for equipment provided by a security monitoring service. Card key services from ISD should be coded here.
0800	24	<u>SANITATION SERVICES</u> - charges for sewer, waste, shredding services, garbage, landfill-dumping fees and any other type of refuse disposal services not paid directly to a utility company under major object 0700.

ALABAMA DEPARTMENT OF MENTAL HEALTH/MENTAL RETARDATION
CHART OF ACCOUNTS
EXPENDITURE OBJECT CODES

<u>Major Object</u>	<u>Sub Object</u>	
0800	25	<u>INFORMATION AND RESEARCH SERVICES</u> - the cost of any professional research and information services. Includes research on individuals for determining their eligibility for either state benefits or employment On-line services providing information which state employees then use for research should be coded to 0900-17.
0800	26	<u>MAILING SERVICES</u> - the cost of bursting and presorting forms, stuffing and labeling envelopes in preparation for mailing.
0800	27	<u>PEST CONTROL</u> - the cost of services for the control of insects, rodents, and other pests.
0800	28	<u>LAUNDRY SERVICES</u> - charges for laundry and dry cleaning services. See 0600 14 for rental of linens, uniforms, and similar items.
0800	29	<u>BURIAL SERVICES</u> - the cost of burial and any associated costs for deceased persons in state custody.
0800	30	<u>HEARING OFFICERS</u> - professional fees paid to individuals serving as officers in hearings concerning employee appeals, guardianship, personnel, benefits, license revocation, etc.
0800	31	<u>NUTRITIONAL AND FOOD SERVICE</u> - the cost of meals and or professional services of a nutritionist or dietician under contractual agreement. Catering services are included under this sub-object. The purchase of food products for preparation by state employees must be coded to 0900 14. Meals provided by a contractor under 36-7-20 must be coded to 0300 03. The purchase of prepared food should be coded to 0800 48.
0800	32	<u>VETERINARIAN SERVICES</u> - the cost of veterinarian services.
0800	36	<u>SOCIAL SERVICES</u> - payments for day care services, homebound care and other non-medical services provided for individuals under state and federal program. (Includes hair cuts and language translators).

ALABAMA DEPARTMENT OF MENTAL HEALTH/MENTAL RETARDATION
CHART OF ACCOUNTS
EXPENDITURE OBJECT CODES

<u>Major Object</u>	<u>Sub Object</u>	
0800	37	<u>MOVING SERVICES</u> - the cost of hiring the services of a moving company to relocate office furniture and fixtures. Does not include relocating state employees (see 0900 23). Does not include costs of supplies and truck rental for moving offices using employees labor (see 0900 20).
0800	38	<u>ANSWERING SERVICES</u> - charges for telephone answering services.
0800	39	<u>TEMPORARY PERSONNEL SERVICES</u> - Charges for all types of temporary help hired through companies like Kelly or Manpower Services. Includes general clerical, secretarial, and also non-office help such as laborers. Those services must be approved by State Purchasing and by the State Personnel Department.
0800	40	<u>PROGRAM CONSULTANTS</u> - Cost of hiring experts to review and evaluate programs, advise on how to improve programs, and determine the best programs for a client.
0800	42	<u>IMAGING SERVICES</u> - the cost of all types of imaging services, such as computer imaging or microfilm and microfiche services.
0800	43	<u>LEGAL FEES FOR SERVICES NOT PROVIDED TO THE STATE</u> - fees awarded in a court case or settlement for legal services to an attorney that did not represent the state (plaintiff's attorney fees).
0800	44	<u>FRMS SERVICES</u> - Charges associated with the processing of FRMS transactions, which includes AFNX (Central Accounting System), AFNS, GHRS, and SNAP.
0800	45	<u>INTERFUND CONTRACT PROGRAMS</u> - Same as object 1100 08, but may be used by departments that traditionally budget such payments as a contract under major object 0800.
0800	46	<u>ENVIRONMENTAL RESTORATION – PROFESSIONAL</u> - Amounts paid to contractors for environmental restoration projects to land or waterways such as surface mining reclamation and underground storage tank removal.
0800	47	<u>COURT REPORTER SERVICES</u> - The cost of all professional services rendered by court reporters.
0800	48	<u>FOOD SERVICES</u> - The cost of purchasing prepared food. The purchase of food products for preparation by state employees must be coded to 0900 14. Meals provided by a contractor under Section 36-7-20 must be coded to 0300 03. The cost

ALABAMA DEPARTMENT OF MENTAL HEALTH/MENTAL RETARDATION
CHART OF ACCOUNTS
EXPENDITURE OBJECT CODES

Major Sub
Object Object

of professional services of a nutritionist or dietician under contractual agreement should be coded to 0800 31.

0800 49 FINANCE AND IT PLANNING/OVERSIGHT

0800 51 COURT COST (RECOMMITMENT HEARINGS)

0800 52 HOSPITAL/MEDICAL CHARGES BEFORE ADMISSION - represents reasonable expenses of maintenance/care of person(s) committed to custody of the Department which occur prior to transfer to the appropriate facility (see Attorney General's Opinion dated September 12, 1980).

0800 53 NURSING AIDE - represents the cost of contracted nursing aide services.

0800 54 OTHER MEDICAL SERVICES - represents medical costs for services performed on an individual basis. This includes individual services NOT covered by contracts which provide service availability to ALL residents/patients as needed, and contracted services for only selected individual(s). Drugs and supplies included in a bill from a doctor or hospital should be included here, but separately purchased drugs and supplies should be coded to 0900 04.

ALABAMA DEPARTMENT OF MENTAL HEALTH/MENTAL RETARDATION
CHART OF ACCOUNTS
EXPENDITURE OBJECT CODES

<u>Major Object</u>	<u>Sub Object</u>	
0800	77	<u>BOARD OF ADJUSTMENT AWARDS</u> - payment of awards for professional services approved by the Board of Adjustment.
0800	99	<u>OTHER</u> - other professional services not otherwise classified in the proceeding categories.

SUPPLIES, MATERIALS, AND OPERATING EXPENSE - A MAJOR OBJECT WHICH INCLUDES SUPPLIES, MATERIALS, AND OTHER OPERATING EXPENSES AS DETAILED IN THE FOLLOWING CLASSIFICATIONS. SUPPLIES INCLUDED EQUIPMENT TYPE ITEMS THAT DO NOT MEET THE \$500.00 THRESHOLD FOR RECORDING IN OBJECTS 1300 AND 1400.

<u>Major Object</u>	<u>Sub Object</u>	
0900	02	<u>OFFICE OPERATIONS</u> - the cost of all supplies and materials for office use.
0900	03	<u>SCIENTIFIC AND TECHNICAL</u> - the cost of supplies and materials for technical or scientific use.
0900	04	<u>MEDICAL</u> - includes purchases of medical products only including medicines, drugs, prosthetic devices and any other medical supplies. Does not include any charges for professional services nor supplies provided at the time of a visit to a health professional (see 0800 12).
0900	05	<u>STATE & FEDERAL TAXES AND LICENSES</u> - represents payments for State and Federal taxes, licenses, fees, and stamps required by law.
0900	06	<u>PRINTING AND BINDING</u> - All costs of printing and copying. Includes printing and copying books, reports, manuals, forms, letterhead, envelopes, CDs, DVDs, microfiche and microfilm as well as any supplies necessary for reproducing and copying these materials and any charges for binding.

ALABAMA DEPARTMENT OF MENTAL HEALTH/MENTAL RETARDATION
CHART OF ACCOUNTS
EXPENDITURE OBJECT CODES

- 0900 10 FREIGHT/SHIPPING - indicates the cost of freight and shipping charges paid directly to a freight carrier (includes trucking firms as well as Federal Express, UPS, etc.). "Freight" or "shipping" added to an invoice payable to a commodity vendor is a cost of goods purchased and must be coded to the same sub-object as the commodity purchased.
- 0900 11 PURCHASE FOR RESALE - indicates the cost of products purchased for resale.
- 0900 12 ASSOCIATION DUES - includes professional and membership dues to professional organizations.
- 0900 13 BOOKS, SUBSCRIPTIONS, AND PERIODICALS - Charges for subscriptions, books, and periodicals regardless of whether the information is in a printed format or an electronic format such as CDs or on-line access. This sub object includes Westlaw, databases, as well as purchases of textbooks for non-library use. See 1400 11 for purchases of Library Materials which should be capitalized. This code also includes miscellaneous charges and fees paid by libraries to acquire rental materials for patrons where the cost incurred does not represent the acquisition of an asset to be capitalized.
- 0900 14 FOOD AND PROVISIONS - Purchases of food and food products. Does not include professional services for food preparation. The purchase of prepared meals under contract or through a caterer, dietician, or nutritionist must be coded to 0800 31.
- 0900 15 INSTRUCTION AND TESTING MATERIALS - the cost of all supplies used for instructions or testing/examination programs. Use 0800 09 for services.
- 0900 16 TRAINING AND EDUCATION OF EMPLOYEES - reimbursements paid directly to state employees and payments to other governmental agencies for tuition, supplies, and related educational and training expenses (excluding travel expenses). Payments made directly to a consultant or company for their professional services hired by the department must be coded to 0800 09.

ALABAMA DEPARTMENT OF MENTAL HEALTH/MENTAL RETARDATION
CHART OF ACCOUNTS
EXPENDITURE OBJECT CODES

<u>Major Object</u>	<u>Sub Object</u>	
0900	17	<u>HOUSEKEEPING, CUSTODIAL, MAINTENANCE SUPPLIES</u> - the cost of supplies used in the housekeeping and maintenance of buildings and grounds.
0900	19	<u>DATA PROCESSING SUPPLIES & MATERIALS</u> - cost of items used for data processing. Examples of such items are ink and toner cartridges, keyboards, mice and other supplemental articles or supplies used in data processing.
0900	20	<u>RELOCATION COST, OFFICES</u> - captures the cost of moving office furniture and fixtures such as purchasing boxes, blankets, and U-Haul rentals. Does <u>NOT</u> include relocating employees (see 0900 23). Does <u>NOT</u> cover hiring the services of moving companies (see 0800 37).
0900	22	<u>WEARING APPAREL</u> - the cost of clothes or uniforms purchased.
0900	23	<u>RELOCATION COST - STATE EMPLOYEE</u> - captures the cost of moving expenses for permanent employees transferred from one work location to another at the request of the state department. The expense is NOT payable when the transfer is made at the request of the employee. The amounts applicable in this expense category is added to the employees' W-2 additional compensation.

ALABAMA DEPARTMENT OF MENTAL HEALTH/MENTAL RETARDATION
CHART OF ACCOUNTS
EXPENDITURE OBJECT CODES

<u>Major Object</u>	<u>Sub Object</u>	
0900	24	<u>INSURANCE AND BONDING</u> - premiums paid for insurance and bonds, including notary fees.
0900	25	<u>INMATE LABOR</u> - all costs associated with hiring, feeding and transporting inmate labor. Meals are allowed only when the inmate receives no other compensation.
0900	26	<u>SUPPLIES FOR RENTAL PROPERTY</u> - the cost (individual items less than \$500) of expendable supplies for state owned rental property such as soap, shampoo, toiletries, firewood, banquet decorations, flowers, etc.
0900	28	<u>CRAFT ITEMS AND TRAINING SUPPLIES</u> - the cost of all craft and training items for persons institutionalized in State custody.
0900	29	<u>RECREATIONAL SUPPLIES</u> - the cost of any non-equipment recreational items. Includes items such as balls, tennis rackets, baseball bats, scorecards and any other sporting goods under the \$500.00 equipment threshold.
0900	30	<u>SAFETY/SECURITY SUPPLIES</u> - the cost of any non-equipment purchase of items used in fire control, rescue and safety or providing security including charges for card keys to control building access. Includes items such as fire extinguishers, handcuffs, holsters, badges, special flashlights, and similar items under the \$500.00 equipment threshold. Does not include weapons and guns. See 0800 23 for card key charges from ISD which are considered a service.
0900	32	<u>NATURAL RESOURCES ROYALTIES</u> - Amounts paid for the right to exploit resources, such as the right to remove sand, gravel, or timber from property, and the exploitation or extraction of natural resources.
0900	34	<u>PROMOTIONAL ITEMS</u> - Items purchased by a State agency for promotional use. Includes cost of item and printing of logo.
0900	36	<u>ACCREDITATION & CERTIFICATION</u> - Fees paid to organizations for professional accreditation and certification of departments and programs. Not to be used for individual professional certifications.

ALABAMA DEPARTMENT OF MENTAL HEALTH/MENTAL RETARDATION
CHART OF ACCOUNTS
EXPENDITURE OBJECT CODES

Major Object	Sub Object	
0900	40	<u>FOOD AND BEVERAGE SERVING SUPPLIES</u> - the cost of containers, dishes, trays, cups, etc. used in serving food.
0900	41	<u>LINENS AND BEDDING SUPPLIES</u> - the cost of linens and bedding supplies.
0900	43	<u>PHOTOGRAPHIC SUPPLIES</u> - The cost of film and batteries for cameras other than micrographic equipment (see 0900 08). Includes cost of processing, development, and duplication of film if performed by a non-professional. See 0800-11 for professional services.
0900	44	<u>COMPUTER SOFTWARE</u> - The cost of computer software, regardless of whether it is referred to by the vendor as a purchase, license, lease, rental, maintenance agreement or other terminology. Any maintenance charges involving the modification of software or other professional services should be coded to 0800 07.
0900	45	<u>TELECOMMUNICATION SUPPLIES</u> - captures the cost of supplies used to install telecommunication systems and telephones.
0900	46	<u>AMMUNITION</u> - the cost of ammunition and other supplies relating to weapons, practices and training.
0900	48	<u>TOOLS</u> - the cost of small tools purchased for less than \$500.
0900	49	<u>AUDIO AND VIDEO SUPPLIES</u> - the cost of tapes, batteries and any other small items for use with audio or video communication equipment. Audio equipment included radios and cellular phones and their accessories that do not meet the \$500 equipment threshold.
0900	50	<u>PENALTIES AND INTEREST</u> - penalties and interest payable under the terms of contracts or State law.
0900	51	<u>BANK CHARGES AND FEES</u>
0900	60	<u>DENTAL SUPPLIES</u> - includes all supplies related to dental care. Restricted to those purchases made separately from a visit to a medical professional. Those included as part of a medical bill should be coded to 0800 12.
0900	61	<u>PHOTOCOPY CHARGE-BACKS</u> - represents the centralized photocopy charges which have been allocated back to individual sections (primarily for Central Office use). This will be a credit number.

ALABAMA DEPARTMENT OF MENTAL HEALTH/MENTAL RETARDATION
CHART OF ACCOUNTS
EXPENDITURE OBJECT CODES

<u>MAJOR OBJECT</u>	<u>SUB OBJECT</u>	
0900	63	<u>TOILET ARTICLES</u> - represents articles purchased for patients/residents.
0900	65	<u>WEARING APPAREL - PATIENTS/RESIDENTS</u> - captures the cost of clothing.
0900	66	<u>PRESCRIPTION MEDICINE AND DRUGS</u> - captures cost of pre-scription medication. Restricted to those purchases made separately from a visit to a medical professional. Those included as part of a medical bill should be coded to 0800 12.
0900	68	<u>NONPRESCRIPTION MEDICINE</u> - captures cost of nonprescription medication. Restricted to those purchases made separately from a visit to a medical professional. Those included as part of a medical bill should be coded to 0800 12.
0900	75	<u>PRIOR PERIOD ADJUSTMENT-OPERATING EXPENSES</u> - Corrections of an error from a closed fiscal year.
0900	77	<u>BOARD OF ADJUSTMENT AWARDS</u> - payment of awards for supplies, materials and operating expenses approved by the Board of Adjustment.
0900	80	<u>PATIENT FURNITURE SUPPLIES</u>
0900	90	<u>INVENTORY ADJUSTMENTS</u> - any type of inventory adjustments for shrinkage, expansion, etc.
0900	99	<u>OTHER</u> -includes any supplies, materials, and operating expenses not otherwise classified in the preceding categories.

ALABAMA DEPARTMENT OF MENTAL HEALTH/MENTAL RETARDATION
CHART OF ACCOUNTS

EXPENDITURE OBJECT CODES

TRANSPORTATION EQUIPMENT OPERATIONS - A MAJOR OBJECT TO CAPTURE ALL COSTS OF OPERATING ALL TYPES OF TRANSPORTATION EQUIPMENT. TRANSPORTATION EQUIPMENT INCLUDES ANY ITEM PURCHASE UNDER OBJECT 1300, SUCH AS CARS, TRUCKS, BUSES, BOATS, AIRPLANES, MOTORCYCLES, ETC.

<u>Major Object</u>	<u>Sub Object</u>	
1000	01	<u>PETROLEUM PRODUCTS</u> - the cost of all petroleum products used by transportation equipment. Includes gasoline, diesel fuel, grease, oil, etc. Radiator anti-freeze is not a petroleum product (see repairs and maintenance, sub-object 04.
1000	02	<u>BATTERIES</u> - the cost of automotive batteries.
1000	03	<u>TIRES</u> - the cost of tires purchased by the state.
1000	04	<u>REPAIRS AND MAINTENANCE</u> - the entire cost parts and labor of maintaining and repairing light cars and trucks. In addition to mechanical repairs, this sub-object includes car washes, waxes and replacement of non-petroleum based fluids such as radiator anti-freeze and windshield wiper fluids.
1000	05	<u>AUTO TAGS AND TITLES</u> - the purchase of license tags and titles for state vehicles.
1000	12	<u>AGRICULTURE/GROUNDS REPAIRS AND MAINTENANCE</u> - the cost of repairing and maintaining large farming, forestry or grounds maintenance equipment.
1000	14	<u>HEAVY EQUIPMENT REPAIR & MAINTENANCE</u> - Repair and maintenance costs for heavy equipment, such as cranes, bulldozers and large tractor-trailer trucks.
1000	16	<u>UTILITY/MAINTENANCE EQUIPMENT REPAIRS AND MAINTENANCE</u> - repairs and maintenance for utility/maintenance vehicles.
1000	17	<u>RECREATIONAL VEHICLES REPAIRS AND MAINTENANCE</u> - repairs and maintenance for recreational vehicles such as golf carts or related equipment.
1000	77	<u>BOARD OF ADJUSTMENT AWARDS</u> - payment of awards for transportation equipment operations approved by the Board of Adjustment.
1000	78	<u>BOARD OF ADJUSTMENT AWARD, NON-DAMAGE</u> - Payment of claims for amounts not representing damages approved by the Board of Adjustment.
1000	99	<u>OTHER</u> - captures the cost of transportation equipment not otherwise classified in the preceding categories.

ALABAMA DEPARTMENT OF MENTAL HEALTH/MENTAL RETARDATION
CHART OF ACCOUNTS
EXPENDITURE OBJECT CODES

GRANTS AND BENEFITS - A MAJOR OBJECT CATEGORY TO CAPTURE THE COST RELATING TO THE PAYMENT OF GRANTS, BENEFITS AND RELATED EXPENDITURES.

<u>Major Object</u>	<u>Sub Object</u>	
1100	02	<u>GROUP MEDICAL BENEFITS</u> - group health benefits and related expenditures paid for the State in lump sum amounts to third parties for eligible groups or persons. Does not include individual payments to health professional for specific cases. Medical services for individuals in state custody must be coded to 0800 12.
1100	10	<u>APPROPRIATIONS</u> - includes all payments made in compliance with legislative appropriation acts.
1100	15	<u>RETURN OF RETIREMENT CONTRIBUTION</u> - return of retirement contributions to an individual.
1100	18	<u>EMPLOYEE AWARDS</u> - the cost of plaques or like awards recognizing employee accomplishments/retirement (see Cose Section 22-22B-5). Currently limited to \$25 per employee per fiscal year.
1100	21	<u>LEGAL CLAIMS AND AWARDS, DAMAGES</u> - payment of claims for damages only, if attorney fees are included expenditure object code 1100 36 should be used. Proprietary type funds, whose primary business is not insurance, should use expenditure object code 1100 31 instead of this code.
1100	22	<u>LEGAL CLAIMS AND AWARDS, NON DAMAGES</u> - payment of claims other than damages and legal fees. If attorney fees (for an unspecified amount) are included use expenditure object code 1100 37. Proprietary type funds, whose primary business is not insurance, should use expenditure object code 1100 32 instead of this code.
1100	23	<u>FEDERAL GRANTS OR AWARDS</u> - grants or awards made by the Department from federal funding sources.
1100	36	<u>LEGAL CLAIMS AND AWARDS, DAMAGES (INCLUDING ATTORNEY FEES)</u> - payments of claims for damages that include the unspecified attorney fees. If the attorney fees can be determined, the attorney fees should be coded to 0800 43 and the part of the award for damages to 1100 21.

ALABAMA DEPARTMENT OF MENTAL HEALTH/MENTAL RETARDATION
CHART OF ACCOUNTS
EXPENDITURE OBJECT CODES

<u>Major Object</u>	<u>Sub Object</u>	
1100	37	<u>LEGAL CLAIMS AND AWARDS, NON-DAMAGES (INCLUDING ATTORNEY FEES)</u> payment of claims other than damages that include unspecified attorney fees. Proprietary type funds, whose primary business is not insurance, should use 1100 39 instead of this code.
1100	51	<u>STATE FUNDED VOCATIONAL REHABILITATION</u> - represents State funds paid under contract for vocational rehabilitation services.
1100	52	<u>MEDICARE</u> - state funds used for buy-in premiums paid to the Alabama Medicaid Agency for Medicare eligible patients.
1100	53	<u>MEDICAID ADMINISTRATIVE COST</u> - represents state funds used for fees paid to the Alabama Medicaid Agency for the administration of Mental Health related Medicaid programs.
1100	54	<u>MEDICAID STATE MATCH</u> - represents state funds used to reimburse the Alabama Medicaid Agency for the state match paid by AlaMed to independent providers of ICF/Mental Retardation services.
1100	55	<u>STATE FUNDED COMMUNITY PROGRAMS CONTRACTS/GRANTS</u> - represents state funded community program payments supported by contracts/grants.
1100	56	<u>STATE FUNDED COMMUNITY PROGRAMS NON-CONTRACTS/GRANTS</u> - represents state funded payments made for non-contract/grant items such as purchase orders, letters of agreement and training for community programs.
1100	57	<u>STATE FUNDED TRANSITIONAL SERVICES CONTRACTS</u> - represents state funded payments made to community providers for transitional services.
1100	58	<u>FEDERAL FUNDED TRANSITIONAL SERVICES CONTRACTS</u> - represents federal funded payments made to community providers for transitional services.
1100	59	<u>FEDERAL FUNDED COMMUNITY PROGRAMS NON-CONTRACTS/GRANTS</u> - represents federal funded payments made for non-contract/-grant items such as purchase orders, letters of agreement and training for community programs.

ALABAMA DEPARTMENT OF MENTAL HEALTH/MENTAL RETARDATION
CHART OF ACCOUNTS
EXPENDITURE OBJECT CODES

<u>Major Object</u>	<u>Sub Object</u>	
1100	77	<u>BOARD OF ADJUSTMENT AWARDS</u> - payments of awards for grants, benefits, awards on claims approved by the Board of Adjustment.
1100	99	<u>OTHER GRANTS AND BENEFITS</u> - represents grants and benefits and similar payments not otherwise classified in the preceding categories.

CAPITAL OUTLAY - A MAJOR OBJECT CAPTURING EXPENDITURES WHICH RESULT IN THE ACQUISITION (NOT LEASEHOLD IMPROVEMENTS) OF LAND, BUILDINGS, PERMANENT EQUIPMENT FOR BUILDINGS AND/OR ALTERATIONS TO ANY LAND, BUILDING OR PERMANENT EQUIPMENT.

<u>Major Object</u>	<u>Sub Object</u>	
1200	01	<u>LAND</u> - the cost of land and certain costs related to the acquisition of the land and its preparation for its intended use. Such costs include commissions, legal fees, surveys, and removal of razing of unwanted buildings. The cost of right-of-way (ROW) should not be included in This sub-object but should be coded to 1200 07.
1200	02	<u>BUILDING</u> - captures the cost of (1) purchase of buildings and the land on which they stand; (2) payments to contractors for the construction or alterations performed on buildings or permanent equipment.
1200	03	<u>ROADS, HIGHWAYS & BRIDGE (NONALDOT)</u> - The cost of construction or alterations of roads, highways, and bridges by agencies other than the Alabama Department of Transportation (ALDOT).
1200	06	<u>CONSTRUCTION IN PROGRESS</u> - payments to construct capital assets including costs paid to contractors and for materials. Cost to internally construct assets should be coded to the Appropriate objects and sub-objects between 0100 and 1600. Costs of completed construction should be capitalized in The appropriate balance sheet account during the CAFR process.
1200	09	<u>IMPROVEMENT OTHER THAN BUILDINGS</u> - improvements, other than buildings, that are depreciable and add value to the land (e.g. fences, retaining walls, sidewalks, pavements and gutters). Permanent improvements that are inexhaustible and are therefore not depreciable should be coded to 1200 01 Land.

ALABAMA DEPARTMENT OF MENTAL HEALTH/MENTAL RETARDATION
CHART OF ACCOUNTS
EXPENDITURE OBJECT CODES

<u>Major Object</u>	<u>Sub Object</u>	
1200	77	<u>BOARD OF ADJUSTMENT AWARDS</u> - payment of awards for capitol outlay approved by the Board of Adjustment.
1200	89	<u>OTHER FIXED ASSETS ACQUIRED BY CAPITAL LEASE</u> - records the acquisition of other non-equipment assets not otherwise classified at the inception of a Capital lease (offsetting entry should be to revenue source 0751).
1200	99	<u>OTHER</u> - captures the cost of any capital outlay expenditure not previously classified in the preceding categories.

TRANSPORTATION EQUIPMENT PURCHASES - A MAJOR OBJECT FOR THE COST OF PURCHASE OF ALL TYPES OF TRANSPORTATION EQUIPMENT. EQUIPMENT PURCHASED UNDER THIS OBJECT SHOULD COST \$500 FOR EACH ASSET SEPARATELY IDENTIFIED AND INVENTORIZED. ALL NORMAL AND RESONABLE EXPENDITURES NECESSARY TO GET THE ASSET IN PLACE AND READY TO USE SHOULD ALSO BE CODED TO THE SAME SUB-OBJECT AS THE ASSET. SUCH EXPENDITURES COULD INCLUDE FREIGHT, INSTALLATION, ORE

<u>Major Object</u>	<u>Sub Object</u>	
1300	01	<u>AUTOMOTIVE</u> - the cost of buying cars and light trucks.
1300	02	<u>AGRICULTURE OR GROUNDS MAINTENANCE</u> - Purchase of any self propelled farming, forestry, roadside, or grounds maintenance equipment which can be ridden. Examples include tractors, mowers, bobcats etc ...
1300	03	<u>BOATS</u> - the cost of all boats purchase by the State.
1300	04	<u>HEAVY EQUIPMENT</u> - captures the cost of cranes, bulldozers, and similar heavy construction equipment.
1300	06	<u>UTILITY/MAINTENANCE EQUIPMENT</u> - captures the cost of other automotive equipment for utility use.
1300	07	<u>RECREATIONAL VEHICLES</u> -- the cost of golf carts and other types of recreational vehicles.
1300	65	<u>AUTOMOBILES ACQUIRED BY CAPITAL LEASE</u> - is used to record the acquisition of automobile at the inception of a capital lease. (offsetting entry should be to revenue source 0751).

ALABAMA DEPARTMENT OF MENTAL HEALTH/MENTAL RETARDATION
CHART OF ACCOUNTS
EXPENDITURE OBJECT CODES

Major Object	Sub Object	
1300	77	<u>BOARD OF ADJUSTMENT AWARDS</u> - payment of awards for transportation equipment purchases approved by the Board of Adjustment.
1300	87	<u>OTHER TRANSPORTATION EQUIPMENT ACQUIRED BY CAPITAL LEASE</u> - is used to record the acquisition of other transportation equipment at the inception of a capital lease (the offsetting entry should be to revenue source 0751).
1300	90	<u>TRANSPORTATION EQUIPMENT BETTERMENTS</u> - the addition to or refurbishing of transportation equipment.
1300	99	<u>OTHER TRANSPORTATION EQUIPMENT</u> - records the cost of all additions to transportation equipment where the cost exceeds \$500.00. Costs under \$500.00 should be coded to the appropriate sub-object of major objects 1000 or 0900.

OTHER EQUIPMENT PURCHASED - THIS MAJOR OBJECT CAPTURES ALL EQUIPMENT PURCHASES IN EXCESS OF \$500.00 EXCEPT THOSE RELATED TO TRANSPORTATION (MAJOR OBJECT CODE 1300). ALL WEAPONS, FIREARMS/ORDINANCE (1400 17), AND LIBRARY MATERIALS 91400 11) ARE INCLUDED REGARDLESS OF COST. ALL NORMAL AND REASONABLE EXPENDITURES NECESSARY TO GET THE ASSET IN PLACE AND READY TO USE SHOULD BE CODED TO THE SAME SUB-OBJECT AS THE ASSET. SUCH EXPENDITURES COULD INCLUDE FREIGHT, INSTALLATION, OR THE COST OF MODIFICATIONS NECESSARY TO PUT THE ASSET INTO USE.

Major Object	Sub Object	
1400	01	<u>FURNITURE AND OFFICE EQUIPMENT</u> - the cost of all furniture and office equipment purchased.
1400	02	<u>DATA PROCESSING EQUIPMENT</u> - represents the cost of purchase of any equipment related to automated data processing. Includes central processing units, terminals, disk drives, printers, modems, all input and output devices, and any other related auxiliary equipment.
1400	03	<u>REPRODUCTION AND PRINTING</u> - records the cost of all equipment purchased for use in reproduction or printing. Includes printing presses, copies (both paper and microfilm/microfiche), micrographic equipment, etc.
1400	04	<u>AGRICULTURE/GROUNDS MAINTENANCE</u> - the cost of any small equipment used in the field of agriculture or grounds maintenance except large transportation type equipment (see 1300 02).

ALABAMA DEPARTMENT OF MENTAL HEALTH/MENTAL RETARDATION
CHART OF ACCOUNTS
EXPENDITURE OBJECT CODES

<u>Major Object</u>	<u>Sub Object</u>	
1400	05	<u>AUDIO OR VIDEO COMMUNICATION</u> - represents the cost of equipment for use in either the audio or video communication other than telecommunications (see 1400 22). Includes radios, televisions, tape recorders, video cassette recorders, camcorders, etc.
1400	06	<u>MEDICAL</u> - the cost of purchasing any equipment for use in the medical field.
1400	07	<u>SCIENTIFIC/TECHNICAL</u> - all equipment for use in laboratory, scientific, or any other technical field.
1400	08	<u>RECREATIONAL</u> - represents the cost of any purchase of equipment for use as a recreational item or athletic item.
1400	09	<u>HEATING AND COOLING</u> - captures cost of heating and cooling equipment items purchased for installation by the State.
1400	11	<u>LIBRARY MATERIALS</u> - the cost of books, serials, micro-film, films, records, tapes, art prints and other such materials acquired for library use.
1400	12	<u>CUSTODIAL/MAINTENANCE</u> - includes cost of buffers, waxers, vacuum cleaners, and any other similar equipment.
1400	13	<u>FOOD SERVICE</u> - the cost of equipment purchased for use in preparing food.
1400	14	<u>GASOLINE EQUIPMENT</u> - represents the cost of equipment used by several departments in providing gasoline to users.
1400	15	<u>FIRE CONTROL/RESCUE/SAFETY SECURITY</u> - the cost for any equipment used in fire control, rescue and safety, or providing security. Includes law enforcement equipment other than firearms.
1400	16	<u>SHOP EQUIPMENT</u> - captures the cost of equipment for use in the various state shops. Includes special tools with a cost of \$500 or more.
1400	17	<u>FIREARMS/ORDINANCE</u> - represents the cost of firearms and other weapons.
1400	18	<u>MAILING EQUIPMENT</u> - the cost of equipment used for processing mail. Includes sorters, stamp machines, sealers, etc.

ALABAMA DEPARTMENT OF MENTAL HEALTH/MENTAL RETARDATION
CHART OF ACCOUNTS
EXPENDITURE OBJECT CODES

Major Object	Sub Object	
1400	19	<u>BUSINESS MACHINES</u> - indicates the purchase of equipment such as typewriters, calculators, dictating/transcribing machines, etc.
1400	20	<u>WATER SYSTEM EQUIPMENT</u> - includes the purchase of any water filtration, purification or transporting equipment for public or irrigation purposes other than transportation type equipment.
1400	21	<u>PHOTOGRAPHIC EQUIPMENT</u> - includes the purchase of cameras, developers and related equipment other than micrographic (see 1400 03).
1400	22	<u>TELECOMMUNICATIONS</u> - captures the cost of telecommunications equipment such as telephone, PBXs, switches, fax machines and other related equipment.
1400	23	<u>EQUIPMENT FOR INSTITUTIONALIZED PERSONS</u> - purchases of any equipment for the use of persons institutionalized in state custody.
1400	24	<u>LAUNDRY EQUIPMENT</u> - the cost of washing machines, dryers and similar equipment for use in laundries.
1400	26	<u>NON-INVENTORIABLE MODULAR FURNITURE</u> - This expenditure code is to be used when purchasing new wall panels and/or modular workstation components and the components are to be used as a new workstation or an addition to an existing workstation. (Use a Q number, NOT a QA number). If the component is a repair to a workstation, use 0500-05.
1400	28	<u>PORTABLE AND TEMPORARY STRUCTURES</u> - The cost of mobile homes, prefab buildings, sheds, trailers and similar structures which are not installed to the land and therefore do not have a State Auditor property number. Such structures typically are temporary in nature as evidenced by being constructed on wheels, having temporary utility connections, lacking tie downs and a foundation. See 1200 17 for similar items that are installed to the land in a relatively permanent manner.
1400	51	<u>BUILDING EQUIPMENT</u> - captures cost of attachments to buildings, electrical fixtures, plumbing, elevators, etc.
1400	64	<u>OFFICE FURNITURE & EQUIPMENT ACQUIRED BY CAPITAL LEASE</u> - is used to record the acquisition of office furniture or equipment at the inception of a capital lease (offsetting entry should be to revenue source 0751).

ALABAMA DEPARTMENT OF MENTAL HEALTH/MENTAL RETARDATION
CHART OF ACCOUNTS
EXPENDITURE OBJECT CODES

<u>Major Object</u>	<u>Sub Object</u>	
1400	69	<u>DATA PROCESSING EQUIPMENT ACQUIRED BY CAPITAL LEASE</u> - is used to record the acquisition of data processing equipment at the inception of a capital lease (the offsetting entry should be to revenue source 0751).
1400	70	<u>PRINTING/REPRODUCTION EQUIPMENT ACQUIRED BY CAPITAL LEASE</u> - is used to record the acquisition of printing or reproduction equipment at the inception of a capital lease (the offsetting entry should be to revenue source 0751).
1400	71	<u>COMMUNICATION EQUIPMENT ACQUIRED BY CAPITAL LEASE</u> - is used to record the acquisition of communication equipment at the inception of a capital lease (the offsetting entry should be to revenue source 0751).
1400	72	<u>SCIENTIFIC/TECHNICAL EQUIPMENT ACQUIRED BY CAPITAL LEASE</u> - is used to record the acquisition of scientific/-technical equipment at the inception of a capital lease. (the offsetting entry should be to revenue 0751).
1400	77	<u>BOARD OF ADJUSTMENT AWARDS</u> - payment of awards for other equipment purchases approved by the Board of Adjustment.
1400	88	<u>OTHER EQUIPMENT ACQUIRED BY CAPITAL LEASE</u> - is used to record the acquisition of other equipment not otherwise classified at the inception of a capital lease. (the offsetting entry should be to revenue 0751).
1400	90	<u>EQUIPMENT BETTERMENTS</u> - records the cost of additions to equipment where the cost exceeds \$500.00. Cost under \$500.00 should be coded to the appropriate sub-object of major object 0900.
1400	99	<u>OTHER EQUIPMENT PURCHASED</u> - all non-transportation equipment purchased not otherwise classified.

DEBT SERVICE - A MAJOR OBJECT ESTABLISHED TO ACCOUNT FOR THE PAYMENT OF INTEREST, PRINCIPAL, AND INCIDENTAL COSTS ON ALL DEBT OBLIGATIONS OF THE STATE.

<u>Major Object</u>	<u>Sub Object</u>	
1500	99	<u>OTHER DEBT SERVICES</u> - Incidental bond sale expenses and other debt service costs not otherwise classified in the preceding categories.

ALABAMA DEPARTMENT OF MENTAL HEALTH/MENTAL RETARDATION
CHART OF ACCOUNTS
EXPENDITURE OBJECT CODES

MISCELLANEOUS - A MAJOR OBJECT ESTABLISHED TO ACCOUNT FOR OPERATING TRANSFERS, DISTRIBUTIONS OF STATE REVENUE, AND NON-BUDGETED EXPENSES NOT OTHERWISE CLASSIFIED IN THE PRECEEDING MAJOR OBJECTS.

<u>Major Object</u>	<u>Sub Object</u>	
1600	95	<u>PRIOR PERIOD AJUSTMENTS</u> - Correction of an error from a closed fiscal year.

FOR CENTRAL OFFICE USE ONLY

<u>Major Object</u>	<u>Sub Object</u>	
5000		Cost of Goods Sold
5100		Cost of Goods Sold - Beginning Balances
5200		Gain/Loss Code
5300		Depreciation Expense
5320		MI Children Services
5325		Bryce Transfer Acct.
5330		Access - SM